MANIPUR GAZETTE

E X T R A O R D I N A R Y
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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(PAY IMPLEMENTATION CELL)

C O R R I G E N D U M

Imphal, the 21st November, 2025

No.37/16/2025-e-FD: Please read the following figures occurring at para 1 and 2 of Illustration of Office Memorandum of even number dated 28/10/2025 as :

1. Consider an employee with the following details-

EMPLOYEE DETAILS		
Last Basic pay just before retirement	Rs. 1,00,000/ – p.m.	**(i)**
DA @ 12%	Rs.12,000/ – p.m.	
Total emoluments (Basic+ D.A)	Rs. 1,12,000/ –	**(ii)**
Pension	50% of Last Basic Pay = Rs. 50,000 / – p.m.	
DR on pension @ 12%	Rs. 6,000/- p.m.	
Pension + DR	Rs. 56,000 / – p.m.	**(iii)**

Note: DA and DR are as per rates prevalent at the time of retirement of the employee.

2. Total emoluments which this retired employee with above details will be receiving after being re-engaged illustrated below-

Emoluments payable = Last Basic - Pension	(i) of Para 1 above – Pension =Rs. 1,00,000 - 50,000 =Rs. 50,000 / – p. m.	**(iv)**
Total emoluments to the retired employee	(iii) + (iv) =Rs. 56,000 + 50,000 =Rs. 1,06,000/-	**(v)**

IN PLACE OF

Illustration of Office Memorandum No.37/16/2025-e-FD, dated 28th October, 2025.

1. Consider an employee with the following details-

EMPLOYEE DETAILS		
Last Basic pay just before retirement	Rs. 1,00,000/ – p.m.	**(i)**
DA @ 12%	Rs.12,000/ – p.m.	
Total emoluments (Basic+ D.A)	Rs. 1,12,000/ –	**(iii)**
Pension	50% of Last Basic Pay = Rs. 50,000 / – p.m.	
DR on pension @ 12%	Rs. 6,000/- p.m.	
Pension + DR	Rs. 56,000 / – p.m.	**(iii)**

Note: DA and DR are as per rates prevalent at the time of retirement of the employee.

2. Total emoluments which this retired employee with above details will be receiving after being re-engaged illustrated below-

Emoluments payable = Last Basic - Pension	(ii) of Para 1 above – Pension =Rs. 1,00,000 - 50,000 =Rs. 50,000 / – p. m.	**(iv)**
Total emoluments to the retired employee	(iii) + (iv) =Rs. 56,000 + 50,000 =Rs. 1,06,000/-	**(v)**

ASEM RANGINA CHANU,
Deputy Secretary (Finance),
Government of Manipur.

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